



Puerto Rico Department of Treasury
Treasury Single Account ("TSA") FY 2020 Cash Flow
As of September 27, 2019

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Glossary

Term	Definition
ACAA	Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automóviles, is a component unit of the Commonwealth of Puerto Rico.
Act 154	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
AFI / PRIFA	Infrastructure Financing Authority.
Agency Collections	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
ASC	Compulsory Liability Insurance, private insurance company.
ASES	Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
BBA	- BBA refers to the Bipartisan Budget Act of 2018 passed by the United States Congress on 2/9/2018. The BBA includes provisions for additional disaster relief funding for Puerto Rico in addition to incremental federal funds to support Puerto Rico's public health care costs (Medicaid funding) for two years.
CINE	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
COFINA	Puerto Rico Sales Tax Financing Corporation.
DTPR	- Department of the Treasury of Puerto Rico.
DTPR Collection System	- This is the software system that DTPR uses for collections.
FAM	- Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
General Collections	- All Gross tax collections received and deposited into the TSA from all Hacienda Collection Posts and/or through the Hacienda Colectura Virtual (online).
General Fund	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
HTA	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
JRS	- Judiciary Retirement System means the Retirement System for the Judiciary of the Commonwealth of Puerto Rico, a statutory trust created to provide pension and other benefits to retired judges of the Judiciary Branch of the Commonwealth. JRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
Liquidity Plan (LP)	- The Liquidity Plan is the translation of the Certified Fiscal Plan ("CFP") and Certified Budget ("Budget") into a cash flow projection. The TSA Liquidity Plan encompasses all cash flow activity within the TSA. Certain cash flow activity is contemplated in the CFP and Budget, but occurs outside the TSA. Cash flow bridges from the TSA to the CFP and Budget have been included to facilitate comparison.
Net Payroll	- Net payroll is equal to gross payroll less tax withholdings and other deductions.
NAP	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
Pension PayGo	- Pension PayGo - Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
PREPA	Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRHA	- Puerto Rico Housing Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PSTBA	- The PSTBA is an amount established under Act 91-2006, as amended, and the Sales Tax Revenue Bond Resolution, as amended and restated on June 10, 2009 (the "Bond Resolution"), that currently must be received by COFINA from 5.5% of the SUT before the Commonwealth can receive any of the other 5.5% SUT.
Public Corporation	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
Retained Revenues	- Revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass through" accounts. The largest of these pass-through accounts consist of (i) AACAA auto insurance, (ii) AFI/RBC petroleum tax, (iii) ASC personal injury insurance, (iv) HTA toll revenues.
SIFC	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Special Revenue Funds	- Commonwealth governmental funds separate from the General Fund that are created by law, are not subject to annual appropriation and have specific uses established by their respective enabling legislation. Special Revenue Funds are funded from, among other things, revenues from federal programs, tax revenues assigned by law to public corporations and other third parties, fees and charges for services by agencies, dividends from public corporations and financing proceeds.
SURI	- Sistema Unificado de Rentas Internas is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers.
TSA	- Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly actual results YTD FY20 compared to the FY2019 actual results.
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Data limitations and commentary:
The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.
- This report reflects actual results versus the same period prior year. The FY20 liquidity plan is under development, once complete, the weekly report will reflect a comparison to liquidity plan along with the traditional supporting schedules.

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*Executive Summary - TSA Cash Flow Actual Results
(figures in Millions)*

\$8,148	(\$82)	\$923	\$572
Bank Cash Position	Weekly Cash Flow	YTD Net Cash Flow	YTD Net Cash Flow Variance

YTD Net Cash Flow Variance (FY20 versus FY19) as of September 27, 2019

Cash Flow line item	FY20 vs FY19 Variance	Comments
1 State Collections	456	1. YTD receipts have outperformed prior year, largely on the strength of corporate income tax collections. A portion of the outperformance can be attributed to a one-time tax payment related to M&A activity.
2 GF and SRF Vendor Disbursements	192	2. YTD state funded vendor disbursements are lower than prior year. In FY19, there was a larger than normal backlog of prior year invoices that were disbursed within the first 60 days of FY19.
3 FEMA Cost Share	68	3. FEMA cost share payments in FY20 for central government agencies have continued to be lower than the same period in FY19.
4 Public corporation loan repayment	(126)	4. Puerto Rico Central Government loaned \$300M to PREPA pursuant the Superpriority Post-petition Revolving Credit Loan Agreement in February of FY2018. It was fully repaid in FY19.
5 All Other	(18)	5. With the anticipated decline in medicaid funding due to the expiration of BBA funding, ASES is receiving a higher monthly appropriation from the General Fund in FY20. The increased ASES appropriation is partially offset by lower appropriations to UPR.
Total Variance	<u>\$ 572</u>	

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TSA Cash Flow Actual Results for the Week Ended September 27, 2019

(figures in Millions)	FY20 Actual 9/27	FY20 Actual YTD	FY19 Actual YTD (a)	Variance YTD FY20 vs FY19
State Collections				
1 General fund collections (b)	\$126	\$3,079	\$2,412	\$667
2 Non-General fund pass-through collections (c)	5	96	245	(149)
3 Other special revenue fund collection	5	98	138	(40)
4 Other state collections (d)	7	83	105	(22)
5 Subtotal - State collections	<u>\$143</u>	<u>\$3,356</u>	<u>\$2,900</u>	<u>\$456</u>
Federal Fund Receipts				
6 Medicaid	610	874	\$1,116	(242)
7 Nutrition Assistance Program	52	652	813	(161)
8 FEMA	12	139	181	(42)
9 Employee Retention Credits (ERC)	—	25	222	(197)
10 Vendor Disbursements, Payroll, & Other	45	368	412	(44)
11 Subtotal - Federal Fund receipts	<u>\$719</u>	<u>\$2,058</u>	<u>\$2,744</u>	<u>(\$686)</u>
Balance Sheet Related				
12 Paygo charge	5	156	92	64
13 Public corporation loan repayment	—	—	\$126	(126)
14 Other	—	—	—	—
15 Subtotal - Other Inflows	<u>\$5</u>	<u>\$156</u>	<u>\$218</u>	<u>(\$62)</u>
16 Total Inflows	<u><u>\$867</u></u>	<u><u>\$5,570</u></u>	<u><u>\$5,862</u></u>	<u><u>(\$292)</u></u>
Payroll and Related Costs (e)				
17 General Fund	(73)	(643)	(630)	(13)
18 Federal Fund	(16)	(130)	(135)	5
19 Other State Funds	(1)	(32)	(38)	6
20 Subtotal - Payroll and Related Costs	<u>(\$90)</u>	<u>(\$805)</u>	<u>(\$803)</u>	<u>(\$2)</u>
Vendor Disbursements (f)				
21 General fund	(6)	(339)	(433)	94
22 Federal fund	(34)	(483)	(608)	125
23 Other State fund	(21)	(84)	(182)	98
24 Subtotal - Vendor Disbursements	<u>(\$61)</u>	<u>(\$906)</u>	<u>(\$1,223)</u>	<u>\$317</u>
Appropriations - All Funds				
25 General Fund	—	(554)	(442)	(112)
26 Federal Fund	(629)	(870)	(1,046)	176
27 Other State Fund	(4)	(62)	(100)	38
28 Subtotal - Appropriations - All Funds	<u>(\$633)</u>	<u>(\$1,486)</u>	<u>(\$1,588)</u>	<u>\$102</u>
Other Disbursements - All Funds				
29 Pension Benefits	(92)	(617)	(584)	(33)
30 Tax Refunds	(7)	(88)	(98)	10
31 Employee Retention Credits (ERC)	—	(25)	(222)	197
31 Nutrition Assistance Program	(61)	(632)	(801)	169
32 Title III Costs	(5)	(39)	(73)	34
33 Other Disbursements	—	(15)	(17)	2
34 Cash Reserve	—	—	—	—
35 Loans and Tax Revenue Anticipation Notes	—	—	—	—
36 Subtotal - Other Disbursements - All Funds	<u>(\$165)</u>	<u>(\$1,450)</u>	<u>(\$1,897)</u>	<u>\$447</u>
37 Total Outflows	<u><u>(\$949)</u></u>	<u><u>(\$4,647)</u></u>	<u><u>(\$5,511)</u></u>	<u><u>\$864</u></u>
38 Net Operating Cash Flow	<u><u>(\$82)</u></u>	<u><u>\$923</u></u>	<u><u>\$351</u></u>	<u><u>\$572</u></u>
39 Bank Cash Position, Beginning (h)	<u>8,230</u>	<u>7,225</u>	<u>3,098</u>	
40 Bank Cash Position, Ending (h)	<u><u>\$8,148</u></u>	<u><u>\$8,148</u></u>	<u><u>\$3,449</u></u>	

Note: Refer to the next page for footnote reference descriptions.

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FY20 TSA Cash Flow Actual Results - Footnotes

Footnotes:

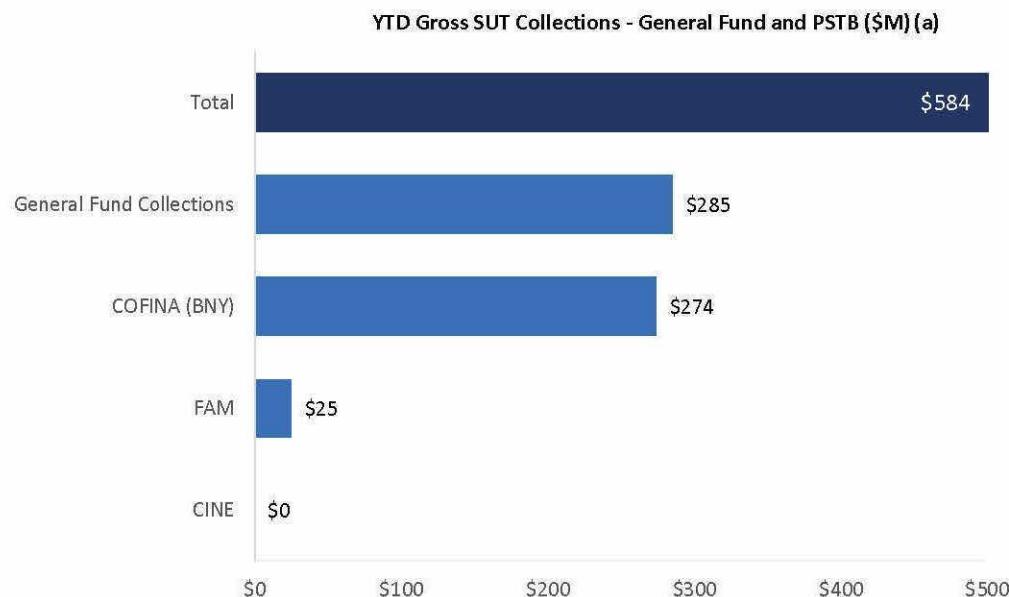
- (a) Represents FY2019 actual results through September 28, 2018
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI.
- (c) These revenues are collected by DTPR and immediately appropriated.
- (d) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, and others. Additionally, as of the date of this report, the "Other State Collections" line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through the new SURI system. The transition from the Hacienda Colecturia collections system to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. This resulted in timing-related unreconciled gross collections which will be retroactively allocated to "General Collections" as appropriate once this information becomes available.
- (e) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (f) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (g) Includes Federally Funded Employee Retention Credits.
- (h) Excludes BPPR Clawback Accounts (for clawback revenues prior to June 2016) of \$147M.

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Sales and Use Tax Collections Summary

Key Takeaways / Notes

- 1.) The proceeds from the Puerto Rico 10.5% SUT rate are allocated as follows: Of the 10.5%, 5.5% is deposited into a COFINA BNY Mellon account until the PSTBA cap is reached, and 4.5% is deposited into the General Fund. The remaining 0.5% is remitted to FAM.



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.

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Federal Funds Net Cash Flow Summary (a)

Key Takeaways / Notes

- 1.) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. Disasted Related Federal Funds are received once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Currently, there may be temporary surplus / (deficit) due timing differences relating to prior year carryover.

Weekly FF Net Surplus (Deficit)

Medicaid (ASES)	\$ 610	\$ (629)	\$ (19)
Nutritional Assistance Program (NAP)	52	(61)	(9)
Payroll / Vendor Disbursements / Other Federal Programs	45	(34)	11
FEMA / Disaster Funding	12	(16)	(4)
Employee Retention Credit (ERC)	-	-	-
Total	\$ 719	(740)	\$ (21)

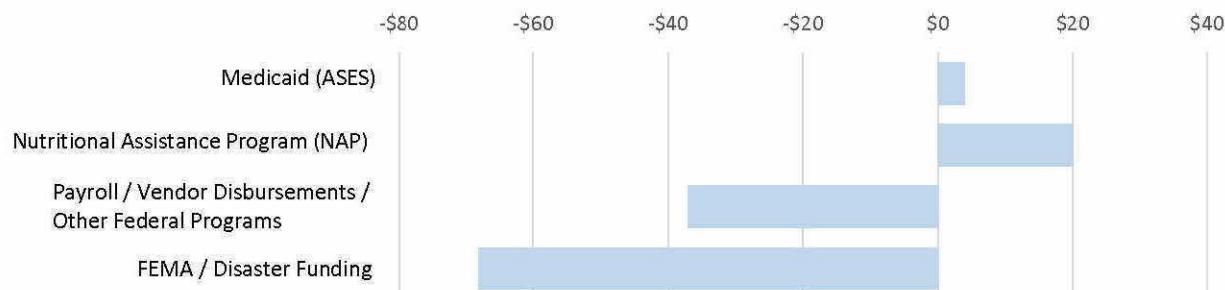
Net Cash Flow

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	\$ 874	\$ (870)	\$ 4
Nutritional Assistance Program (NAP)	652	(632)	20
Payroll / Vendor Disbursements / Other Federal Programs	368	(405)	(37)
FEMA / Disaster Funding	139	(207)	(68)
Employee Retention Credit (ERC)	25	(25)	-
Total	2,058	\$ (2,139)	\$ (81)

Net Cash Flow

YTD Federal Funds Net Cash Flows (\$M)



Footnotes

- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.
- (b) For reference, the FY19 ending Federal Fund surplus/(deficit) was \$231M, \$87M, \$114M and \$108M relating to Medicaid, NAP, Payroll/Vendor Disbursements and FEMA, respectively.

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Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 81,301	\$ 75,117	\$ 156,418
078	Department of Housing	106,784	1,272	108,056
081	Department of Education	50,727	5,422	56,149
016	Office of Management and Budget	25,131	140	25,271
137	Department of Correction and Rehabilitation	5,177	19,238	24,415
049	Department of Transportation and Public Works	19,197	1,813	21,010
123	Families and Children Administration	16,765	262	17,027
025	Hacienda (entidad interna - fines de contabilidad)	12,492	432	12,924
122	Department of the Family	6,679	4,258	10,937
095	Mental Health and Addiction Services Administration	9,010	1,593	10,603
127	Adm. for Socioeconomic Development of the Family	9,411	258	9,669
045	Department of Public Security	1,792	6,317	8,109
038	Department of Justice	5,216	2,778	7,994
040	Puerto Rico Police	1,874	5,266	7,140
024	Department of the Treasury	5,655	-	5,655
028	Commonwealth Election Commission	3,610	1,310	4,920
043	Puerto Rico National Guard	4,148	676	4,824
050	Department of Natural and Environmental Resources	4,305	299	4,604
087	Department of Sports and Recreation	1,749	2,688	4,437
021	Emergency Management and Disaster Adm. Agency	3,868	255	4,123
124	Child Support Administration	3,974	87	4,061
126	Vocational Rehabilitation Administration	3,654	188	3,842
241	Administration for Integral Development of Childhood	1,024	2,168	3,192
067	Department of Labor and Human Resources	2,170	893	3,063
010	General Court of Justice	-	2,841	2,841
031	General Services Administration	2,004	65	2,069
015	Office of the Governor	1,368	621	1,989
055	Department of Agriculture	957	240	1,197
290	State Energy Office of Public Policy	1,152	-	1,152
014	Environmental Quality Board	820	275	1,095
018	Planning Board	490	512	1,002
022	Office of the Commissioner of Insurance	982	3	985
221	Emergency Medical Services Corps	880	16	896
105	Industrial Commission	702	189	891
152	Elderly and Retired People Advocate Office	666	120	786

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Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
042	Firefighters Corps	96	619	715
120	Veterans Advocate Office	613	2	615
096	Women's Advocate Office	487	18	505
069	Department of Consumer Affairs	75	351	426
035	Industrial Tax Exemption Office	387	1	388
023	Department of State	205	165	370
266	Office of Public Security Affairs	146	203	349
155	State Historic Preservation Office	110	175	285
098	Corrections Administration	284	-	284
141	Telecommunication's Regulatory Board	249	-	249
065	Public Services Commission	234	6	240
075	Office of the Financial Institutions Commissioner	198	-	198
273	Permit Management Office	151	-	151
089	Horse Racing Industry and Sport Administration	96	24	120
139	Parole Board	93	-	93
062	Cooperative Development Commission	69	20	89
060	Citizen's Advocate Office (Ombudsman)	56	22	78
	Other	14,138	437	14,575
Total		\$ 413,709	\$ 139,722	\$ 553,431

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.

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Schedule B: Central Government - Live Web Portal AP Aging (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	\$ 27,445	\$ 10,331	\$ 9,817	\$ 108,825	\$ 156,418
078	Department of Housing	1,604	5,972	23,133	77,347	108,056
081	Department of Education	12,894	8,267	9,152	25,836	56,149
016	Office of Management and Budget	236	41	19,110	5,884	25,271
137	Department of Correction and Rehabilitation	3,921	1,063	18,902	529	24,415
049	Department of Transportation and Public Works	2,000	622	1,481	16,907	21,010
123	Families and Children Administration	778	2,620	647	12,982	17,027
025	Hacienda (entidad interna - fines de contabilidad)	497	2,495	626	9,306	12,924
122	Department of the Family	3,342	496	2,090	5,009	10,937
095	Mental Health and Addiction Services Administration	2,905	964	1,217	5,517	10,603
127	Adm. for Socioeconomic Development of the Family	2,074	941	592	6,062	9,669
045	Department of Public Security	6,716	207	147	1,039	8,109
038	Department of Justice	2,061	259	1,777	3,897	7,994
040	Puerto Rico Police	511	3,810	1,797	1,022	7,140
024	Department of the Treasury	1,057	4,492	59	47	5,655
028	Commonwealth Election Commission	627	56	733	3,504	4,920
043	Puerto Rico National Guard	788	532	358	3,146	4,824
050	Department of Natural and Environmental Resources	779	657	808	2,360	4,604
087	Department of Sports and Recreation	68	28	2,606	1,735	4,437
021	Emergency Management and Disaster Adm. Agency	70	830	195	3,028	4,123
124	Child Support Administration	662	509	677	2,213	4,061
126	Vocational Rehabilitation Administration	1,271	157	136	2,278	3,842
241	Administration for Integral Development of Childhood	1,535	55	204	1,398	3,192
067	Department of Labor and Human Resources	1,113	344	342	1,264	3,063
010	General Court of Justice	2,841	-	-	-	2,841
031	General Services Administration	139	39	50	1,841	2,069
015	Office of the Governor	44	30	637	1,278	1,989
055	Department of Agriculture	228	433	94	442	1,197
290	State Energy Office of Public Policy	220	4	1	927	1,152
014	Environmental Quality Board	134	82	113	766	1,095
018	Planning Board	743	20	-	239	1,002
022	Office of the Commissioner of Insurance	54	52	2	877	985
221	Emergency Medical Services Corps	71	97	166	562	896

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Schedule B: Central Government - Live Web Portal AP Aging (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
105	Industrial Commission	283	113	68	427	891
152	Elderly and Retired People Advocate Office	423	179	3	181	786
042	Firefighters Corps	29	8	628	50	715
120	Veterans Advocate Office	8	14	3	590	615
096	Women's Advocate Office	66	35	157	247	505
069	Department of Consumer Affairs	357	14	34	21	426
035	Industrial Tax Exemption Office	11	23	8	346	388
023	Department of State	117	46	123	84	370
266	Office of Public Security Affairs	159	180	-	10	349
155	State Historic Preservation Office	22	62	175	26	285
098	Corrections Administration	-	-	-	284	284
141	Telecommunication's Regulatory Board	41	134	54	20	249
065	Public Services Commission	20	12	17	191	240
075	Office of the Financial Institutions Commissioner	37	129	3	29	198
273	Permit Management Office	14	13	13	111	151
089	Horse Racing Industry and Sport Administration	3	18	28	71	120
139	Parole Board	1	-	1	91	93
062	Cooperative Development Commission	31	18	2	38	89
060	Citizen's Advocate Office (Ombudsman)	36	6	-	36	78
	Other	3,005	485	3,629	7,456	14,575
Total		\$ 84,213	\$ 48,013	\$ 102,651	\$ 318,554	\$ 553,431

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.